ASSEMBLY BILL 159 (LRB -0994)

An Act to amend 74.23 (1) (a) 4., 74.25 (1) (a) 4., 74.30 (1) (d), 74.41 (1) (intro.) and 74.42 (1); and to create 74.41 (1) (e) of the statutes; relating to: the charge-back of refunded or rescinded taxes and of personal property taxes and sharing certain collected taxes. (FE)

2009			
03-19.	A.	Introduced by Representatives Hixson , Berceau , Benedict , Fields , Seidel , Kestell , Townsend , Ballweg and Davis ; cosponsored by Senators Robson , Olsen and Grothman .	
03-19.	٨	Read first time and referred to committee on Urban and Local Affairs	106
05-19. 05-07.	Α.	Fiscal estimate received.	103
05-07.	A. A.		
08-02.		Public hearing held. Executive action taken.	
	Α.		255
08-25.	Α.	Assembly substitute amendment 1 offered by committee on Urban and Local Affairs (LRB s0073)	332
09-08.	A.	Report Assembly Substitute Amendment 1 adoption recommended by committee on Urban and Local Affairs, Ayes 7, Noes 0	
09-08.	A.	Report passage as amended recommended by committee on Urban and Local Affairs, Ayes 7, Noes 0	366
09-08.	Α.	Referred to joint committee on Finance	366
10-28.	A.	Executive action taken.	
10-28.	A.		467
10-29.	A.	Report Assembly Substitute Amendment 2 adoption recommended by joint committee on Finance, Ayes 16, Noes 0	470
10-29.	A.	Report passage as amended recommended by joint committee on Finance, Ayes 16, Noes 0	
10-29.	A.	Referred to committee on Rules	
10-29.	A.	Placed on calendar 11-3-2009 by committee on Rules.	
11-03.	A.	Read a second time	485
11-03.	A.	Assembly substitute amendment 2 adopted	485
11-03.	A.	Ordered to a third reading	
11-03.	A.	Rules suspended	
11-03.	A.	Read a third time and passed	
11-03.	A.	Ordered immediately messaged	
11-04.	S.	Received from Assembly	
11-09.	S.	Read first time and referred to committee on Health, Health Insurance, Privacy, Property Tax Relief, and	
		Revenue	417
2010			
02-17.	S.	Public hearing held.	
02-24.	S.	Executive action taken.	
02-24.	S.	Report concurrence recommended by committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue, Ayes 7, Noes 0	. 58€
02-24.	S.	Available for scheduling.	
03-03.	S.	Placed on calendar 3-4-2010 pursuant to Senate Rule 18(1)	609
03-04.	S.	Read a second time	617
03-04.	S.	Ordered to a third reading	617
03-04.	S.	Rules suspended	
03-04.	S.	Read a third time and concurred in, Ayes 32, Noes 0	617
03-04.	S.	Ordered immediately messaged	617
03-04.	A.	Received from Senate concurred in	735

2009 ENROLLED BILL

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ADOPTED DOCUM	IENTS: ngr	0950175/1
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Corrections - show	v date (if none, write "NONE"):	10-e
Topic Rel		
	3-5-10 Date	Solution Drafter

State of Misconsin 2009 - 2010 LEGISLATURE

LRBs0175/1 JK:jld:jf

ASSEMBLY SUBSTITUTE AMENDMENT 2, TO 2009 ASSEMBLY BILL 159

October 28, 2009 - Offered by Joint Committee on Finance.

1	. AN ACT to amend $74.23(1)(a)4.,74.23(1)(a)5.,74.25(1)(a)4.,74.25(1)(a)4m.,$
2	$74.30\left(1\right)\left(d\right)$, $74.30\left(1\right)\left(dm\right)$ and $74.42\left(1\right)$; and $\emph{to create}$ 74.315 of the statutes;
3	relating to: the charge-back of refunded or rescinded taxes and of personal
4	property taxes and sharing certain collected taxes.
	The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:
5	SECTION 1. 74.23 (1) (a) 4. of the statutes is amended to read:
6	74.23 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
7	except those subject to sharing under subd. 5.
8	SECTION 2. 74.23 (1) (a) 5. of the statutes is amended to read:
9	74.23 (1) (a) 5. Pay to each taxing jurisdiction within the district its
10	proportionate share of the taxes and interest under s. $70.995(12)(a)$ and the taxes
11	under s. 74.315.

1	SECTION 3. 74.25 (1) (a) 4. of the statutes is amended to read:
2	74.25 (1) (a) 4. Retain all collections of omitted property taxes under s. 70.44,
3	except those subject to sharing under subd. 4m.
4	SECTION 4. 74.25 (1) (a) 4m. of the statutes is amended to read:
5	74.25 (1) (a) 4m. Pay to each taxing jurisdiction within the district its
6	proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes
7	<u>under s. 74.315</u> .
8	SECTION 5. 74.30 (1) (d) of the statutes is amended to read:
9	74.30 (1) (d) Retain all collections of omitted property taxes under s. 70.44,
10	except those subject to sharing under par. (dm).
11	Section 6. 74.30 (1) (dm) of the statutes is amended to read:
12	74.30 (1) (dm) Pay to each taxing jurisdiction within the district its
13	proportionate share of the taxes and interest under s. 70.995 (12) (a) and the taxes
14	<u>under s. 74.315</u> .
15	SECTION 7. 74.315 of the statutes is created to read:
16	74.315 Omitted property. (1) Submission. No later than October 1 of each
17	year, the taxation district clerk shall submit to the department of revenue, on a form
18	prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be
19	included on the taxation district's next tax roll, if the total of all such taxes exceeds
20	\$5,000 .
21	(2) Equalized Valuation. After receiving the form under sub. (1), but no later
22	than November 15, the department of revenue shall determine the amount of any
23	change in the taxation district's equalized valuation that results from considering
24	the valuation represented by the taxes described under sub. (1). The department's
25	determination under this subsection is subject to review only under s. 227.53.

(3) Notice and district's equalized valuation changed as a result of considering the valuation represented by the taxes described under sub. (1), the department shall notify the taxation district and the taxation district shall distribute the resulting collections under ss. 74.23 (1) (a) 5., 74.25 (1) (a) 4m., and 74.30 (1) (dm).

SECTION 8. 74.42 (1) of the statutes is amended to read:

74.42 (1) Charge back. No earlier than February 2 and no later than April 1, the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district, except this state, its proportionate share of those personal property taxes for which the taxation district settled in full the previous February year, which were delinquent at the time of settlement, which have not been collected in the intervening year, and which remain delinquent, if the taxes are owed by an entity that has ceased operations, or filed a petition for bankruptcy, or are due on personal property that has been removed from the next assessment roll. At the same time, if there are charge—backs, the taxation district treasurer shall charge back to the county the state's proportionate share of those taxes. Within 30 days No later than the first May 1 after receipt of a notice of a charge—back, the taxing jurisdiction shall pay to the taxation district treasurer the amount due, and the state shall pay to the proper county treasurer the amount due.

SECTION 9. Initial applicability.

(1) This act first applies to property tax settlements in January following the first October after the effective date of this subsection and to personal property that is assessed as of the first January 1 after the effective date of this subsection.